## STATE TAX COMMISSION MEETING SPECIAL ITEMS AGENDA

## Tuesday, August 20, 2019

Section 211.154 items

| DOCKET #(s) | FILED BY | PROPERTY OWNER            | LOCAL UNIT   | COUNTY  | YEARS            | REASON                                  | STAFF RECOMMENDATION                                   |
|-------------|----------|---------------------------|--------------|---------|------------------|---|--|
| 154-19-0264 | Assessor | SHANNON, STEPHANIE        | C-Flint      | Genesee | 2018             | Assessor filed a petition to correct a  | Staff recommends the Commission approve the            |
|             |          |                           |              |         |                  | real property assessment.               | petition. See memo dated July 26, 2019.                |
| 154-19-0225 | Assessor | CUPPLES, KIM; BELL, JOE   | T-Lansing    | Ingham  | 2018, 2019       | Taxpayer filed a petition to modify a   | Staff recommends the Commission dismiss                |
|             |          |                           |              |         |                  | real property assessment.               | petition for lack of jurisdiction. Petition relates to |
|             |          |                           |              |         |                  |   | a request to correct the valuation of the              |
|             |          |                           |              |         |                  |   | property. See memo dated June 14, 2019.                |
| 154-19-0038 | Assessor | ANGAVINE HOLDING LLC      | C-Lansing    | Ingham  | 2016, 2017, 2018 | Assessor filed a petition to correct a  | Staff recommends the Commission dismiss the            |
|             |          |                           |              |         |                  | real property assessment for 2016,      | petition for 2016 tax year for lack of jurisdiction.   |
|             |          |                           |              |         |                  | 2017 and 2018 after January 1, 2019     | For tax years 2017 & 2018, staff recommends the        |
|             |          |                           |              |         |                  |   | Commission approve the petition. See memo              |
|             |          |                           |              |         |                  |   | dated July 15, 2019.                                   |
| 154-18-0891 | Assessor | FERGUSON, TIMOTHY & LAURA | T-Evart      | Osceola | 2018             | Assessor requests the Commission        | Staff recommends the Commission partially              |
|             |          |                           |              |         |                  | reopen/rehear petition to correct       | approve the request and correct the taxable            |
|             |          |                           |              |         |                  | taxable value on petition.              | value. See memo dated May 22, 2019.                    |
| 154-18-0956 | Assessor | VANNOORD, KENNETH         | T-Marion     | Osceola | 2016, 2017, 2018 | Assessor requests the Commission        | Staff recommends the Commission partially              |
|             |          |                           |              |         |                  | reopen/rehear petition to correct       | approve the request and correct the assessed           |
|             |          |                           |              |         |                  | assessed value on petition.             | value for 2018 only. See memo dated June 21,           |
|             |          |                           |              |         |                  |   | 2019.  |
| 154-19-0281 | Assessor | JELINEK, JOHN E JR        | T-Davison    | Genesee | 2017, 2018, 2019 | Assessor filed a petition to correct a  | Staff recommends the Commission dismiss the            |
|             |          |                           |              |         |                  | real property assessment.               | petition for 2019 tax year for lack of jurisdiction.   |
|             |          |                           |              |         |                  |   | Staff recommends the Commission approve the            |
|             |          |                           |              |         |                  |   | petition for 2017 & 2018 tax years. See memo           |
| 17.10.0100  |          |                           |              | 1.      |                  |   | dated July 15, 2019.                                   |
| 154-19-0122 | Assessor | KOSOSKI, DAVID JAMES &    | C-Iron River | Iron    | 2016             | Assessor filed a petition to correct a  | Staff recommends the Commission dismiss the            |
|             |          | SUZANNE                   |              |         |                  | real property assessment for 2016       | petition for 2016 tax year for lack of jurisdiction.   |
|             |          |                           |              |         |                  | • •                                     | See memo dated April 18, 2019. Tax year 2017           |
|             |          |                           |              |         |                  |   | appears on the Non-Concurrence Agenda.                 |
| 154-19-0169 | Assessor | FALES, NATHAN & JODI      | C-Iron River | Iron    | 2016             | Assessor filed a petition to correct to | Staff recommends the Commission dismiss the            |
|             |          |                           |              |         |                  |   | petition for 2016 tax year for lack of jurisdiction.   |
|             |          |                           |              |         |                  | after January 1, 2019.                  | See memo dated May 6, 2019. Tax year 2017              |
|             |          |                           |              |         |                  | ·                                       | appears on the Non-Concurrence Agenda.                 |
|             |          |                           |              |         |                  |   |  |
| 154-19-0194 | Assessor | HAYWARD, RYAN;            | T-Leoni      | Jackson | 2017, 2018, 2019 | Assessor filed a petition to correct a  | Staff recommends that the Commission finds             |
|             |          | SCHONHARD, ALYSSA         |              |         |                  | real property assessment.               | that it lacks jurisdiction for 2017 due to a change    |
|             |          |                           |              |         |                  |   | of ownership. Staff recommends that the                |
|             |          |                           |              |         |                  |   | Commission deny the petition because there is          |
|             |          |                           |              |         |                  |   | no requested change in assessed value in 2018          |
|             |          |                           |              |         |                  |   | and 2019. See memo dated June 26, 2019.                |
|             |          |                           |              |         |                  |   |  |

| DOCKET #(s)   | FILED BY | PROPERTY OWNER  | LOCAL UNIT         | COUNTY    | YEARS            | REASON  | STAFF RECOMMENDATION   |
|---|----------|---|--------------------|-----------|------------------|---|--|
| 154-19-0096   | Assessor | MCCLAIN, TRENT A  | T-Adrian           | Lenawee   | 2018             | Assessor filed a petition to correct a real property assesssment. | Staff recommends the Commission deny the petition for 2018. See memo dated July 29, 2019. Tax year 2019 appears on the Concurrence Agenda. |
| 154-18-1083   | Assessor | OWNER UNKNOWN - VALDEZ,<br>LAWRENCE; TERLESKY, JOHN P;<br>VALDEZ, FELICE; LOPEZ, FRED | C-Adrian           | Lenawee   | 2016, 2017, 2018 | Assessor filed a petition to correct a real property assessment.  | Staff recommends the Commission deny the petition. See memo dated July 30, 2019.   |
| 154-19-0233,<br>154-19-0234,<br>154-19-0235,<br>154-19-0236,<br>154-19-0237 | Assessor | C3 VENTURE FLINT LLC  | C-Flint            | Genesee   | 2018, 2019       | Assessor filed petitions to correct real property assessments.    | Staff recommends the Commission approve the petitions. See memo dated June 19, 2019  |
| 154-19-0202   | Assessor | PENSCO TRUST COMPANY<br>CUSTODIAN; FBO ROHRBACH,<br>RONALD R IRA                      | C-Ypsilanti        | Washtenaw | 2017, 2018       | Assessor filed a petition to correct a real property assessment.  | Staff recommends the Commission approve the petition. See memo dated June 21, 2019.  |
| 154-19-0114   | Assessor | FIRST UNITED PRESBYTERIAN   | C-Sault Ste. Marie | Chippewa  | 2016, 2017, 2018 | Assessor filed a petition to correct a real property assessment.  | Staff recommends the Commission dismiss the petition for lack of jurisdiction. See memo dated July 16, 2019.                               |
| 154-19-0163   | Assessor | AEP CHARTER GENESEE LLC   | T-Flint            | Genesee   | 2017, 2018       | Assessor filed a petition to correct a real property assessment.  | Staff recommends the Commission dismiss the petition for lack of jurisdiction. See memo dated June 14, 2019.                               |
| 154-19-0170   | Assessor | RPJ INVESTMENTS LLC   | T-Royalton         | Berrien   | 2018, 2019       | Assessor requests that the petition be withdrawn.                 | Staff recommends the Commission approve the request.   |
| 154-19-0140   | Assessor | ROCHE DIAGNOSTIC CORPORATION  | T-Delhi            | Ingham    | 2017, 2018       | Assessor requests that the petition be withdrawn.                 | Staff recommends the Commission approve the request.   |
| 154-19-0089,<br>154-19-0090   | Assessor | BUCZKOWSKI, AARON   | T-Portage          | Mackinac  | 2019             | Assessor requests that the petitions be withdrawn.                | Staff recommends the Commission approve the request.   |
| 154-19-0239   | Assessor | SCHREIBER CORPORATION   | C-Warren           | Macomb    | 2017, 2018       | Assessor requests that the petition be withdrawn.                 | Staff recommends the Commission approve the request.   |
| 154-19-0047   | Assessor | KAMERLING, THEODORE JAMES   | T-Garfield         | Newaygo   | 2018             | Assessor requests that the petition be withdrawn.                 | Staff recommends the Commission approve the request.   |
| 154-18-0994   | Assessor | GONDER, THERESA M   | T-Evart            | Osceola   | 2016, 2017, 2018 | Assessor requests that the petition be withdrawn.                 | Staff recommends the Commission approve the request.   |
| 154-18-1024   | Assessor | HENRY, EUGENE & ARLENE  | T-Evart            | Osceola   | 2016, 2017, 2018 | Assessor requests that the petition be withdrawn.                 | Staff recommends the Commission approve the request.   |
| 154-18-1028   | Assessor | SCHANKIN, GREG B  | T-Evart            | Osceola   | 2016, 2017, 2018 | Assessor requests that the petition be withdrawn.                 | Staff recommends the Commission approve the request.   |